

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF ALTOONA, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207700100000 CITY OF ALTOONA 407 8TH STREET SE ALTOONA, IOWA 50009 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,629,442		5,629,442	5,474,996
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,629,442		5,629,442	5,474,996
Delinquent property taxes	0		0	
TIF revenues	10,239,482		10,239,482	10,404,241
Other city taxes	1,057,370	0	1,057,370	1,243,989
Licenses and permits	588,683	0	588,683	491,117
Use of money and property	83,699	3,321	87,020	51,501
Intergovernmental	4,026,872	0	4,026,872	4,075,311
Charges for fees and service	187,578	9,700,380	9,887,958	10,303,987
Special assessments	38,999	0	38,999	
Miscellaneous	1,305,717	60,300	1,366,017	957,000
Other financing sources	15,203,399	1,309,761	16,513,160	12,897,328
Total revenues and other sources	38,361,241	11,073,762	49,435,003	45,899,470
Expenditures and Other Financing Uses				
Public safety	5,167,635	0	5,167,635	5,489,018
Public works	2,490,731	0	2,490,731	1,606,972
Health and social services	13,681	0	13,681	18,000
Culture and recreation	2,365,922	0	2,365,922	1,953,707
Community and economic development	2,582,193	0	2,582,193	2,600,756
General government	1,116,346	0	1,116,346	1,166,832
Debt service	8,318,154	0	8,318,154	8,648,114
Capital projects	0	0	0	2,118,283
Total governmental activities expenditures	22,054,662	0	22,054,662	23,601,682
Business type activities	0	7,165,817	7,165,817	9,430,374
Total ALL expenditures	22,054,662	7,165,817	29,220,479	33,032,056
Other financing uses, including transfers out	10,753,274	1,579,376	12,332,650	12,897,328
Total ALL expenditures/And other financing uses	32,807,936	8,745,193	41,553,129	45,929,384
Excess revenues and other sources over (Under) Expenditures/And other financing uses	5,553,305	2,328,569	7,881,874	-29,914
Beginning fund balance July 1, 2015	15,025,689	14,118,544	29,144,233	25,251,113
Ending fund balance June 30, 2016	20,578,994	16,447,113	37,026,107	25,221,199
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 27,768,350	Other long-term debt	\$ 0	
Revenue debt	\$ 4,045,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 62,311,119	

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk Printed name of city clerk RANDY PIERCE Signature of Mayor or other City official (Name and Title)		Date Published/Posted 10/21/2016 Number 967-5136 Date signed 10/17/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted Extension

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF ALTOONA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	4,494,772	805,231		329,439			5,629,442			5,629,442	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	4,494,772	805,231		329,439	0		5,629,442		T01	5,629,442	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	4,494,772	805,231		329,439	0	0	5,629,442			5,629,442	6
7	TIF revenues			10,239,482				10,239,482		T01	10,239,482	7
8	Other city taxes											
9	Utility tax replacement excise taxes							0		T15	0	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	1,057,370						1,057,370		T19	1,057,370	13
15	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	1,057,370	0	0	0	0	0	1,057,370	0		1,057,370	15
16	Section B - LICENSES AND PERMITS	588,683						588,683		T29	588,683	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	31,447	100	8,230	8,413	1		48,191	3,321	U20	51,512	18
19	Rents and royalties	35,508						35,508		U40	35,508	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	66,955	100	8,230	8,413	1	0	83,699	3,321		87,020	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		17,359					17,359		B89	17,359	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	17,359	0	0	0	0	17,359	0		17,359	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTOONA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		1,796,172					1,796,172		C46	1,796,172	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	15,960						15,960		C89	15,960	49		
50	Iowa Department of Transportation					10,287		10,287		C89	10,287	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	355,872		205,709	14,582			576,163		C89	576,163	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	371,832	1,796,172	205,709	14,582	10,287	0	2,398,582	0		2,398,582	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	64,280						64,280		D89	64,280	64		
65	Township contributions	43,303						43,303		D89	43,303	65		
66	Fire/EMT service	503,348						503,348		D89	503,348	66		
67	PRAIRIE MEADOWS			1,000,000				1,000,000		D89	1,000,000	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	610,931	0	1,000,000	0	0	0	1,610,931	0		1,610,931	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	982,763	1,813,531	1,205,709	14,582	10,287	0	4,026,872	0		4,026,872	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	4,132,625	A91	4,132,625	73		
74	Sewer							0	4,077,310	A80	4,077,310	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	713,095	A81	713,095	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTOONA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	84,828						84,828		T15	84,828	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	777,350	A80	777,350	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	4,413						4,413		A89	4,413	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	13,962						13,962		A89	13,962	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	42,833						42,833		A61	42,833	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	PLANNING	41,542						41,542			41,542	103				
104	TOTAL CHARGES FOR SERVICE	187,578	0	0	0	0	0	187,578	9,700,380		9,887,958	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				38,999			38,999		U01	38,999	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	1,390						1,390		U99	1,390	108				
109	Deposits and sales/fuel tax refunds	30,289						30,289	60,300	U99	90,589	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	45,894						45,894		U30	45,894	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	140,508	0	133,027		28,165		301,700			301,700	113				
114	GAMING REVENUE	926,444						926,444			926,444	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	1,144,525	0	133,027	0	28,165	0	1,305,717	60,300		1,366,017	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ALTOONA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	8,522,646	2,618,862	11,586,448	391,433	38,453	0	23,157,842	9,764,001		32,921,843	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales							0		NR	0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				4,180,510			4,180,510		NR	4,180,510	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans	776,270			0	850,000		1,626,270	1,309,761		2,936,031	127	
128	Internal TIF loans and transfers in	631,300			7,956,664	808,655		9,396,619			9,396,619	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	1,407,570	0	0	12,137,174	1,658,655	0	15,203,399	1,309,761		16,513,160	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	9,930,216	2,618,862	11,586,448	12,528,607	1,697,108	0	38,361,241	11,073,762		49,435,003	132	
133												133	
134	Beginning fund balance July 1, 2015	4,541,326	152,667	4,958,838	4,960,317	412,541		15,025,689	14,118,544		29,144,233	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	14,471,542	2,771,529	16,545,286	17,488,924	2,109,649	0	53,386,930	25,192,306		78,579,236	136	
137												137	
138												138	
139												139	
140												140	
141												141	
142												142	
143												143	
144												144	
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ALTOONA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	2,670,007	370,040					3,040,047		E62	3,040,047	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	1,144,529	151,387					1,295,916		E24	1,295,916	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	77,409						77,409		E32	77,409	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	378,454	44,134					422,588		E66	422,588	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	274,443	35,038					309,481		E66	309,481	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	22,194						22,194		E32	22,194	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	4,567,036	600,599		0	0	0	5,167,635			5,167,635	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		1,047,468					1,047,468		E44	1,047,468	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction					963,901		963,901		F44	963,901	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		200,351					200,351		E44	200,351	48
49	Traffic control safety — Current operation		117,731					117,731		E44	117,731	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		161,280					161,280		E44	161,280	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	1,526,830		0	963,901	0	2,490,731			2,490,731	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	13,681						13,681		E32	13,681	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	13,681	0				0	13,681			13,681	103
104												104
105												105
106												106
107												107
108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF ALTOONA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	676,654	60,275					736,929		E52	736,929	122
123	Purchase of land and equipment					19,032		19,032		G52	19,032	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	716,227	58,622					774,849		E61	774,849	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	136,644						136,644		E61	136,644	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction					501,823		501,823		F61	501,823	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,195						4,195		E61	4,195	135
136	Other culture and recreation	192,450						192,450		E61	192,450	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,726,170	118,897		0	520,855	0	2,365,922			2,365,922	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	956,404		1,341,370				2,297,774		E89	2,297,774	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	250,697	33,722					284,419		E29	284,419	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,207,101	33,722	1,341,370	0	0	0	2,582,193			2,582,193	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTOONA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	306,501	36,899					343,400		E29	343,400	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	430,086	56,175					486,261		E23	486,261	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	5,926						5,926		E89	5,926	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	49,522						49,522		E25	49,522	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	41,127	8,544					49,671		E31	49,671	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	181,566						181,566		E89	181,566	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,014,728	101,618	0	0	0	0	1,116,346			1,116,346	176
177	Section G — DEBT SERVICE				8,318,154			8,318,154			8,318,154	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	8,318,154	0	0	8,318,154			8,318,154	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	8,528,716	2,381,666	1,341,370	8,318,154	1,484,756	0	22,054,662			22,054,662	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTOONA		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,568,307	E91	1,568,307	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								2,751,563	E80	2,751,563	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								729,010	E81	729,010	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								266,156	E80	266,156	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment							618,174	G89		618,174	239
240	Construction								F89		0	240
241												241
242	Enterprise Debt Service							415,073			415,073	242
243	Enterprise Capital Projects							817,534			817,534	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							7,165,817			7,165,817	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	8,528,716	2,381,666	1,341,370	8,318,154	1,484,756	0	22,054,662	7,165,817		29,220,479	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,345,000				11,655		1,356,655	1,579,376		2,936,031	255
256	Internal TIF loans/repayments and transfers out			9,396,619				9,396,619			9,396,619	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,345,000	0	9,396,619	0	11,655	0	10,753,274	1,579,376		12,332,650	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	9,873,716	2,381,666	10,737,989	8,318,154	1,496,411	0	32,807,936	8,745,193		41,553,129	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		389,863	5,807,297	9,170,770	613,238		15,981,168			15,981,168	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	4,597,826						4,597,826			4,597,826	267
268	Total Governmental	4,597,826	389,863	5,807,297	9,170,770	613,238	0	20,578,994			20,578,994	268
269	Proprietary								16,447,113		16,447,113	269
270	Total ending fund balance June 30, 2016	4,597,826	389,863	5,807,297	9,170,770	613,238	0	20,578,994	16,447,113		37,026,107	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	14,471,542	2,771,529	16,545,286	17,488,924	2,109,649	0	53,386,930	25,192,306		78,579,236	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ALTOONA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ 0 M32 0 M44 0 M94 0 M52 0 M62 0 M80 0 M81 0 M89 \$ 0				Purpose Highways..... All other.....		Amount paid to State L44 \$ 0 L89 \$ 0	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$ 6,388,399			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 3,145,000	29U \$	39U \$ 100,000	49U \$	49U \$	49U \$ 3,045,000	49U \$	I91 \$ 184,973	
2. Sewer utility	19U 1,100,000	29U	39U 100,000	49U	49U	49U 1,000,000	49U	I89 30,100	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 26,965,000	29U 4,118,350	39U 3,315,000	49U 27,768,350	49U	49U	49U	I89 828,286	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	31,210,000	4,118,350	3,515,000	27,768,350	0	4,045,000	0	1,043,359	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	1,246,222,374		x .05 = \$		62,311,119
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
			613,239			36,412,868	37,026,107		
REMARKS								V98	